

Honorable J. Kelley Arnold

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

CHRISTA FRIEDLANDER,

Respondent.

Civ. No. 05-5714-RBL-JKA

**AMENDED ORDER TO SHOW
CAUSE RE: ENFORCEMENT OF
INTERNAL REVENUE SERVICE
SUMMONS**

Upon the petition of the United States and the Declaration of Revenue Agent Paul R. Shipley, including the exhibits attached thereto, it is hereby

ORDERED that respondent Christa Friedlander appear before United States Magistrate Judge J. Kelley Arnold in Courtroom D of the United States District Court located at 1717 Pacific Avenue, Tacoma, Washington, on the **20th day of January, 2006, at 3:00 p.m.**, to show cause why she should not be compelled to obey the Internal Revenue Service summons served upon her.

It is further ORDERED that:

1. A copy of this Order, together with the petition and declaration with attached exhibits,

AMENDED ORDER TO
SHOW CAUSE (Civ. No. 05-5714)

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U.S. DEPARTMENT OF JUSTICE
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 514-9593

1 shall be served upon respondent in accordance with Fed. R. Civ. P. 4, within 21 days of the date that this
2 Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Fed. R.
3 Civ. P. 4, the Court hereby appoints Revenue Agent Paul R. Shipley, or his designee, to serve process in
4 this case.

5 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk of
6 Court as soon as practicable.

7 3. Since the file in this case reflects a prima facie showing that the investigation is being
8 conducted for a legitimate purpose, that the inquiry may be relevant to that purpose, that the information
9 sought is not already within the Commissioner's possession, and that the administrative steps required by
10 the Internal Revenue Code have been followed, *United States v. Powell*, 379 U.S. 48, 57-58 (1964), the
11 burden of coming forward has shifted to respondent to oppose enforcement of the summonses.

12 4. If respondent has any defense to present or opposition to the petition, such defense or
13 opposition shall be made in writing and filed with the Clerk of Court and copies served on counsel for the
14 United States in Washington D.C., at least 14 days prior to the date set for the show cause hearing. The
15 United States may file and serve a reply memorandum to any opposition at least 5 court days prior to the
16 date set for the show cause hearing.

17 5. At the show cause hearing, the Court will consider all issues raised by respondent. Only
18 those issues brought into controversy by the responsive pleadings and supported by affidavit will be
19 considered. Any uncontested allegation in the petition will be considered admitted.

20 6. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel
21 for the United States in Washington, D.C., at least 14 days prior to the date set for the show cause
22 hearing, that respondent has no objection to enforcement of the summons. The respondent's appearance
23 at the show cause hearing will then be excused.

24 Respondent is hereby notified that failure to comply with this Order may subject respondent to
25 sanctions for contempt of court.

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3 IT IS SO ORDERED. The Clerk shall forward copies of this Order to counsel for the United
4 States, at the address indicated on its pleadings.

5 DATED: December 9, 2005.

6 /s/ J. Kelley Arnold

7 UNITED STATES MAGISTRATE JUDGE

8 Submitted by:

9 JOHN MCKAY
United States Attorney

10 ROBERT BROUILLARD
11 Assistant United States Attorney

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13 s/ Jennifer D. Auchterlonie
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